



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Principal Office: 150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53045-3555

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I THOMAS COLE of
(Person responsible for accounts)

_____, SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/01/2004
(Signature of person responsible for accounts)	(Date)

PRESIDENT _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD**Utility Address:** 150 SOUTH BARKER ROAD

P.O. BOX 1296

BROOKFIELD, WI 53045-3555

When was utility organized? 4/5/1988**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SHARON BLOOM**Title:** DEPUTY SECRETARY**Office Address:**

150 SOUTH BARKER ROAD

P.O. BOX 1296

BROOKFIELD, WI 53008-1296

Telephone: (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:** sd4bloom@core.com

Individual or firm, if other than utility employee, preparing this report:

Name: RENEE MESSING**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 S 84TH STREET STE 400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: THOMAS COLE**Title:** PRESIDENT**Office Address:**

150 SOUTH BARKER ROAD

P.O. BOX 1296

BROOKFIELD, WI 53008-1296

Telephone: (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: RENEE MESSING**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH STREET STE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com**Date of most recent audit report:** 3/23/2004**Period covered by most recent audit:** 1/1/03 - 12/31/03

Names and titles of utility management including manager or superintendent:

Name: TERRY HEIDMANN**Title:** SUPERINTENDENT**Office Address:**150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8629**Fax Number:** (262) 798 - 8633 EXT**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:THOMAS COLE, PRESIDENT
RICHARD A DIERCKSMIEIER, TREASURER
FRANK DOMBROWSKI, SECRETARY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	909,397	924,757	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	467,511	457,085	2
Depreciation Expense (403)	165,406	342,295	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	14,706	15,890	5
Total Operating Expenses	647,623	815,270	
Net Operating Income	261,774	109,487	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	261,774	109,487	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	73,448	77,010	10
Miscellaneous Nonoperating Income (421)	18,734	0	11
Total Other Income	92,182	77,010	
Total Income	353,956	186,497	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	178,424	0	13
Total Miscellaneous Income Deductions	178,424	0	
Income Before Interest Charges	175,532	186,497	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	56,413	122,349	14
Amortization of Debt Discount and Expense (428)	17,680	18,133	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	138,324	109,890	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	212,417	250,372	
Net Income	(36,885)	(63,875)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(146,320)	(82,445)	20
Balance Transferred from Income (433)	(36,885)	(63,875)	21
Miscellaneous Credits to Surplus (434)	8,967,948	0	22
Miscellaneous Debits to Surplus--Debit (435)	15,202	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,769,541	(146,320)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	909,397		909,397	1
Total (Acct. 400):	909,397	0	909,397	
Operation and Maintenance Expense (401-402):				
Derived	467,511		467,511	2
Total (Acct. 401-402):	467,511	0	467,511	
Depreciation Expense (403):				
Derived	165,406		165,406	3
Total (Acct. 403):	165,406	0	165,406	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	14,706		14,706	5
Total (Acct. 408):	14,706	0	14,706	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	261,774	0	261,774	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	73,448	0	73,448 11
Total (Acct. 419):	73,448	0	73,448
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
MAC ASSESSMENTS	0	18,734	18,734 13
Total (Acct. 421):	0	18,734	18,734
TOTAL OTHER INCOME:	73,448	18,734	92,182
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		178,424	178,424 15
NONE	0	0	0 16
Total (Acct. 426):	0	178,424	178,424
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	178,424	178,424
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	56,413		56,413 17
Total (Acct. 427):	56,413	0	56,413
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	17,680		17,680 18
Total (Acct. 428):	17,680	0	17,680
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	138,324		138,324 20
Total (Acct. 430):	138,324	0	138,324
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	212,417	0	212,417
NET INCOME:	122,805	(159,690)	(36,885)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(146,320)	0	(146,320) 23
Total (Acct. 216):	(146,320)	0	(146,320)
Balance Transferred from Income (433):			
Derived	122,805	(159,690)	(36,885) 24
Total (Acct. 433):	122,805	(159,690)	(36,885)
Miscellaneous Credits to Surplus (434):			
CIAC ADJUSTMENT	8,967,948	0	8,967,948 25
Total (Acct. 434):	8,967,948	0	8,967,948
Miscellaneous Debits to Surplus--Debit (435):			
ACCRUED VACATION AND SICK LEAVE - PRIOR YEARS	15,202	0	15,202 26
Total (Acct. 435)--Debit:	15,202	0	15,202
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,929,231	(159,690)	8,769,541

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	909,397	0	0	0	909,397	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	909,397	0	0	0	909,397	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	175,880		175,880	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	175,880	0	175,880	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	16,633,840	16,622,677	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,055,825	2,257,713	2
Net Utility Plant	12,578,015	14,364,964	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	916,150	1,153,194	6
Special Funds (125)	0	0	7
Total Other Property and Investments	916,150	1,153,194	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	340,323	(139,867)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	143,664	131,567	11
Other Accounts Receivable (143)	2,223	1,820	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,314	255,167	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	4,998	5,968	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	515,522	254,655	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	162,349	180,029	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	98,581	129,492	20
Total Deferred Debits	260,930	309,521	
Total Assets and Other Debits	14,270,617	16,082,334	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	8,769,541	(146,320)	23
Total Proprietary Capital	8,769,541	(146,320)	
LONG-TERM DEBT			
Bonds (221)	1,300,000	1,400,000	24
Advances from Municipality (223)	4,090,710	4,256,138	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,390,710	5,656,138	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,072	50,134	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,863	14,825	32
Other Current and Accrued Liabilities (238)	23,131	4,307	33
Total Current and Accrued Liabilities	53,066	69,266	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	57,300	73,448	36
Total Deferred Credits	57,300	73,448	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	10,429,802	41
Total Liabilities and Other Credits	14,270,617	16,082,334	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	16,622,677	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,204,038	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,429,802	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	16,633,840	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,415,528	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,640,297	0	0	0	13
Total Accumulated Provision	4,055,825	0	0	0	
Net Utility Plant	12,578,015	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,257,713				2,257,713	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	165,406				165,406	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	604				604	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	9				9	10
Other credits (specify):						11
					0	12
Total credits	166,019	0	0	0	166,019	13
Debits during year						14
Book cost of plant retired	8,204				8,204	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,204	0	0	0	8,204	19
Balance end of year (110.1)	2,415,528	0	0	0	2,415,528	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	178,424				178,424	4
Accruals charged other						5
accounts (specify):						6
depreciation on shared meters sewe	20				20	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	1,461,853				1,461,853	10
Total credits	1,640,297	0	0	0	1,640,297	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	1,640,297	0	0	0	1,640,297	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,600,000 GENERAL OBLIGATION WATER BONDS	2,425	428	15,759	1
\$3,400,000 GENERAL OBLIGATION WATER BONDS	15,255	428	146,590	2
Total			162,349	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	<u>0</u>

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATIONS - WATER BOND	04/01/1999	10/01/2016	3.75%	1,300,000	1
Total Bonds (Account 221):				1,300,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM SEWER UTILITY	12/31/2001	12/31/2021	3.25%	4,090,710	1
Total for Account 223				<u>4,090,710</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	14,706	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	14,706	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	13,647	7
PSC Remainder Assessment	1,059	8
Other (explain):		
NONE		9
Total payments and other debits	14,706	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GENERAL OBLIGATION WATER BONDS 1996	0			0	1
GENERAL OBLIGATION WATER BONDS 1999	14,825	56,413	57,375	13,863	2
Subtotal	14,825	56,413	57,375	13,863	
Advances from Municipality (223)					
ADVANCE FROM SEWER UTILITY	0	138,324	138,324	0	3
Subtotal	0	138,324	138,324	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	14,825	194,737	195,699	13,863	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	763,932	2
DUE FROM TOWN OF BROOKFIELD TAX ROLL	152,218	3
Total (Acct. 124):	916,150	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	143,664	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	143,664	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS SERVICE CHARGES	2,223	12
Total (Acct. 143):	2,223	
Receivables from Municipality (145):		
DELINQUENTS PLACED ON TAX ROLL	20,464	13
HYDRANT RENTAL	3,850	14
Total (Acct. 145):	24,314	
Prepayments (165):		
PREPAID INSURANCE	4,998	15
Total (Acct. 165):	4,998	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
REHABILITATION OF WELL #5 - 2/9/00	34,861	17
WATER TOWER PAINTING - 11/8/02	63,720	18
Total (Acct. 183):	98,581	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
INTEREST ON SPECIAL ASSESSMENTS PLACED ON TAX ROLL	57,300	20
Total (Acct. 253):	57,300	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,198,456	0	0	0	6,198,456	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,336,620	0	0	0	2,336,620	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	3,861,836	0	0	0	3,861,836	
Net Operating Income	261,774	0	0	0	261,774	7
Net Operating Income as a percent of						
Average Net Rate Base	6.78%	N/A	N/A	N/A	6.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The District received approval for a simplified rate increase which will go into effect 1/1/04 and is expected to increase revenues by approximately \$20,000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Sanitary District Commissioners
Sanitary District #4, Town of Brookfield
Brookfield, Wisconsin

We have compiled the accompanying PSC Report of the Sanitary District No. 4 - Town of Brookfield as of and for the year ended December 31, 2003 and 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from the accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Milwaukee, Wisconsin
March 23, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	10,429,802	0	0	0	0	10,429,802	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	10,429,802					10,429,802	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	898,589	911,823	1
Total Sales of Water	898,589	911,823	
Other Operating Revenues			
Forfeited Discounts (470)	5,102	4,488	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,706	8,446	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	10,808	12,934	
Total Operating Revenues	909,397	924,757	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	13,702	21,214	8
Pumping Expenses (620-625)	128,284	111,897	9
Water Treatment Expenses (630-635)	31,081	21,534	10
Transmission and Distribution Expenses (640-655)	98,494	91,545	11
Customer Accounts Expenses (901-904)	17,848	15,147	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	178,102	195,748	14
Total Operation and Maintenance Expenses	467,511	457,085	
Other Operating Expenses			
Depreciation Expense (403)	165,406	342,295	15
Amortization Expense (404-407)		0	16
Taxes (408)	14,706	15,890	17
Total Other Operating Expenses	180,112	358,185	
Total Operating Expenses	647,623	815,270	
NET OPERATING INCOME	261,774	109,487	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	34	1	1,400	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	34	1	1,400	
Metered Sales to General Customers (461)				
Residential	1,740	133,553	376,163	4
Commercial	223	148,720	239,858	5
Industrial	1	1	531	6
Total Metered Sales to General Customers (461)	1,964	282,274	616,552	
Private Fire Protection Service (462)	153		35,820	7
Public Fire Protection Service (463)	1		239,817	8
Other Sales to Public Authorities (464)	8	2,280	5,000	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,160	284,555	898,589	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	239,817	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	239,817	
Forfeited Discounts (470):		
Customer late payment charges	5,102	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,102	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	605	10
Other (specify):		
PRIVATE WELL PERMITS	2,905	11
MISCELLANEOUS	2,196	12
Total Other Water Revenues (474)	5,706	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	4,002	4,732	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	28	340	3
Maintenance of Water Source Plant (605)	9,672	16,142	4
Total Source of Supply Expenses	13,702	21,214	
PUMPING EXPENSES			
Operation Labor (620)	38,241	39,156	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	68,983	66,238	7
Operation Supplies and Expenses (623)	1,559	1,418	8
Maintenance of Pumping Plant (625)	19,501	5,085	9
Total Pumping Expenses	128,284	111,897	
WATER TREATMENT EXPENSES			
Operation Labor (630)	5,791	3,147	10
Chemicals (631)	8,436	6,855	11
Operation Supplies and Expenses (632)	4,597	7,277	12
Maintenance of Water Treatment Plant (635)	12,257	4,255	13
Total Water Treatment Expenses	31,081	21,534	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	20,908	18,196	14
Operation Supplies and Expenses (641)	6,199	6,463	15
Maintenance of Distribution Reservoirs and Standpipes (650)	26,842	28,609	16
Maintenance of Mains (651)	14,023	6,286	17
Maintenance of Services (652)	5,236	14,833	18
Maintenance of Meters (653)	7,257	8,086	19
Maintenance of Hydrants (654)	14,950	4,099	20
Maintenance of Other Plant (655)	3,079	4,973	21
Total Transmission and Distribution Expenses	98,494	91,545	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,905	4,863	22
Accounting and Collecting Labor (902)	10,769	8,248	23
Supplies and Expenses (903)	2,174	2,036	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	17,848	15,147	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	75,611	93,264	27
Office Supplies and Expenses (921)	7,186	5,780	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	31,869	34,566	30
Property Insurance (924)	18,331	16,337	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	37,916	36,473	33
Regulatory Commission Expenses (928)	112	93	34
Miscellaneous General Expenses (930)	4,812	5,915	35
Transportation Expenses (933)	2,265	2,376	36
Maintenance of General Plant (935)	0	944	37
Total Administrative and General Expenses	178,102	195,748	
Total Operation and Maintenance Expenses	467,511	457,085	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		13,647	14,915	3
PSC Remainder Assessment		1,059	975	4
Other (specify): NONE			0	5
Total tax expense		14,706	15,890	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150,948		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	168,038		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	259,636		11
Total Source of Supply Plant	578,622	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,616,691	2,025	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	552,431	6,000	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	2,169,122	8,025	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	585,539	1,289	23
Total Water Treatment Plant	585,539	1,289	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		(1,125)	149,823	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(83,236)	84,802	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			259,636	11
Total Source of Supply Plant	0	(84,361)	494,261	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(386,340)	1,232,376	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(99,697)	458,734	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(486,037)	1,691,110	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(5,611)	581,217	23
Total Water Treatment Plant	0	(5,611)	581,217	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	848,284		26
Transmission and Distribution Mains (343)	8,983,597	3,837	27
Fire Mains (344)	8,385		28
Services (345)	1,936,930	3,381	29
Meters (346)	199,268	1,215	30
Hydrants (348)	1,156,377	1,620	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,132,841	10,053	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	12,391		35
Computer Equipment (391.1)	85,095		36
Transportation Equipment (392)	36,260		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	22,807		44
Other Tangible Property (399)	0		45
Total General Plant	156,553	0	
Total utility plant in service directly assignable	16,622,677	19,367	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,622,677	19,367	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(356,580)	491,704 26
Transmission and Distribution Mains (343)		(7,526,232)	1,461,202 27
Fire Mains (344)		(8,385)	0 28
Services (345)		(1,568,705)	371,606 29
Meters (346)	8,204	(6,272)	186,007 30
Hydrants (348)		(387,463)	770,534 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,204	(9,853,637)	3,281,053
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			12,391 35
Computer Equipment (391.1)			85,095 36
Transportation Equipment (392)			36,260 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)		(156)	22,651 44
Other Tangible Property (399)			0 45
Total General Plant	0	(156)	156,397
Total utility plant in service directly assignable	8,204	(10,429,802)	6,204,038
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,204	(10,429,802)	6,204,038

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		1,125	1,125	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		83,236	83,236	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	84,361	84,361	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		386,340	386,340	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		99,697	99,697	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	486,037	486,037	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		5,611	5,611	23
Total Water Treatment Plant	0	5,611	5,611	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>
GENERAL PLANT		
Land and Land Rights (389)		33
Structures and Improvements (390)		34
Office Furniture and Equipment (391)		35
Computer Equipment (391.1)		36
Transportation Equipment (392)		37
Stores Equipment (393)		38
Tools, Shop and Garage Equipment (394)		39
Laboratory Equipment (395)		40
Power Operated Equipment (396)		41
Communication Equipment (397)		42
SCADA Equipment (397.1)		43
Miscellaneous Equipment (398)		44
Other Tangible Property (399)		45
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Water Department		46
Total utility plant in service	<u>0</u>	<u>0</u>

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		356,580	356,580 26
Transmission and Distribution Mains (343)		7,526,232	7,526,232 27
Fire Mains (344)		8,385	8,385 28
Services (345)		1,568,705	1,568,705 29
Meters (346)		6,272	6,272 30
Hydrants (348)		387,463	387,463 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	9,853,637	9,853,637
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)		156	156 44
Other Tangible Property (399)			0 45
Total General Plant	0	156	156
Total utility plant in service directly assignable	0	10,429,802	10,429,802
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	10,429,802	10,429,802

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			25,852	25,852	1
February			23,735	23,735	2
March			26,305	26,305	3
April			26,247	26,247	4
May			28,934	28,934	5
June			33,260	33,260	6
July			37,137	37,137	7
August			38,400	38,400	8
September			35,254	35,254	9
October			29,361	29,361	10
November			25,591	25,591	11
December			26,589	26,589	12
Total annual pumpage	0	0	356,665	356,665	
Less: Water sold				284,555	13
Volume pumped but not sold				72,110	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				15,099	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				15,099	19
Volume pumped but unaccounted for				57,011	20
Percent of water lost				16%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,502	23
Date of maximum: 9/7/2003					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				755	26
Date of minimum: 4/20/2003					27
Total KWH used for pumping for the year				744,565	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
860 PLAUTEAU LANE	1	350	10	576,000	Yes	1
21375 CLARION LANE	2	314	10	403,000	Yes	2
150 SOUTH BARKER ROAD	3	450	15	504,000	Yes	3
160 SOUTH BARKER ROAD	4	370	16	504,000	Yes	4
20800 MARY LYNN DRIVE	5	220	12	396,000	Yes	5
20800 MARY LYNN DRIVE	6	202	6	237,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	CLARION	PLATEAU	WELL #3	1
Location	21375 CLARION LANE	860 PLATEAU LANE	150 SOUTH BARKER ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	SIMMONS	SIMMONS	LAYNE-BOWLER	5
Year Installed	2001	1995	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	300	300	8
Pump Motor or Standby Engine Mfr	F&I WELL	U.S.	G.E.	9
Year Installed	2001	1995	1990	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	30	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	0125 WATER TOWER BLVD.	20800 MARY LYNN DR	20800 MARY LYNN DRIVE	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	SIMMONS	SIMMONS	GRAND FOS	18
Year Installed	2000	1996	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	300	325	120	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FRANKLIN	22
Year Installed	1992	1996	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	30	40	15	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ION #2, 21510 BIRDSEYE LN TION #3, 150 S. BARKER RD ION #3, 1505 BARKER ROAD			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1997	1990	1987	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	120	9
				10
Total capacity in gallons (actual)	215,000	225,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800	1.0800	1.0800	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	979	0	0	0	979
M	D	6.000	8,264	0	0	0	8,264
P	D	6.000	50,164	0	0	0	50,164
M	D	8.000	30,781	0	0	0	30,781
P	D	8.000	71,460	0	0	0	71,460
P	D	10.000	7,884	0	0	0	7,884
P	D	12.000	66,097	0	0	0	66,097
Total Within Municipality			235,629	0	0	0	235,629
Total Utility			235,629	0	0	0	235,629

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	14	0	0	0	14		1
M	1.000	1,470	0	0	0	1,470	19	2
M	1.250	43	0	0	0	43	1	3
M	1.500	63	0	0	0	63	1	4
M	2.000	56	0	0	0	56	2	5
M	4.000	26	0	0	0	26		6
M	6.000	31	0	0	0	31	1	7
M	8.000	12	0	0	0	12	1	8
Total Utility		1,715	0	0	0	1,715	25	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	160	0	0	0	160	5	1
0.750	1,705	13	4		1,714	126	2
1.000	83	0	0	1	84	12	3
1.500	56	1	2	(1)	54	8	4
2.000	30	0	1	0	29	3	5
3.000	10	0	1	0	9	1	6
4.000	3	0	1	0	2	0	7
6.000	11	0	1	0	10	1	8
8.000	1	0	0	0	1	0	9
Total:	2,059	14	10	0	2,063	156	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	134	1	0	0	0	25	160	1
0.750	1,596	84	0	0	0	34	1,714	2
1.000	9	65	0	2	0	8	84	3
1.500	0	46	0	5	0	3	54	4
2.000	1	23	0	0	0	5	29	5
3.000	0	3	1	0	0	5	9	6
4.000	0	0	0	0	0	2	2	7
6.000	0	0	0	0	0	10	10	8
8.000	0	0	0	0	0	1	1	9
Total:	1,740	222	1	7	0	93	2,063	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	537				537	2
Total Fire Hydrants	537	0	0	0	537	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 1,113

Number of distribution system valves end of year: 911

Number of distribution valves operated during year: 364

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

625: Maintenance of pumping plant: Cleaning well#2 tank \$4,500, New solid state starter \$5,400, new check valves \$1,277.

651: Maintenance of mains: The District replaced an 8" line valve at a cost of \$8,900.

652: Maintenance of Services: In 2002 two service repairs of \$3,900 & \$2,800, were done.

654: Maintenance of hydrants: Repaired a hydrant and valve leak \$9,500. Higher costs on this replacement due to the location on a major road and amounts of curb/gutter involved.

605: Maintenance of water source plant: 2002 included approximately \$4,800 for a solid state starter.

635: Maintenance of water treatment plant: The District had many small repairs of generators and compressors in 2003.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

All adjustments reported are in relation to PSC change for reporting of Utility Plant financed by contributions. Adjustment amounts in the Utility Plant in Service Financed by Utility were reclassified to Utility Plant in Service Financed by Contributions.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

345: Services: Costs added relate to final billing on a project completed during 2002. All footages were added during the 2002 year.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

343: Mains: Costs added relate to final billing on a project completed during 2002. All footages were added during the 2002 year.

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

348: Hydrants: Costs added relate to final billing on a project completed during 2002. All hydrants were added during the 2002 year.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments reported are in relation to PSC change for reporting of Utility Plant financed by contributions. Adjustment amounts in the Utility Plant in Service Financed by Contributions were reclassified from Utility Plant in Service Financed by Utility.

Meters (Page W-19)

General footnotes

2" meter for residential customer: The District has one residential customer that is a large user and has a 2" meter.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

In previous years one meter was incorrectly reported as 1 1/2" rather than a 1". This adjustment is to correct the totals.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The District has increased the number of valves tested in 2003, however, due to limited personnel, all distribution valves have not been operated. The District will work to become compliant in 2004.
